

TORTOISE POWER & ENERGY INCOME CO  
Form N-8A  
August 01, 2007

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM N-8A

**NOTIFICATION OF REGISTRATION  
FILED PURSUANT TO SECTION 8(a)  
OF THE INVESTMENT COMPANY ACT OF 1940**

The undersigned investment company hereby notifies the Securities and Exchange Commission that it registers under and pursuant to the provisions of Section 8(a) of the Investment Company Act of 1940, and in connection with such notification of registration submits the following information:

Name: Tortoise Power and Energy Income Company

Address of Principal Business Office (No. & Street, City, State, Zip Code):

10801 Mastin Boulevard, Suite 222  
Overland Park, KS 66210

Telephone Number (including area code): (913) 981-1020

Name and address of agent for service of process:

David J. Schulte  
Tortoise Capital Advisors, L.L.C.  
10801 Mastin Boulevard  
Suite 222  
Overland Park, KS 66210

Copy to:

Steven F. Carman  
Blackwell Sanders LLP  
4801 Main Street, Suite 1000  
Kansas City, Missouri 64112

Check Appropriate Box:

Registrant is filing a Registration Statement pursuant to Section 8(b) of the Investment Company Act of 1940 concurrently with the filing of Form N-8A:

YES

NO

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Pursuant to the requirements of the Investment Company Act of 1940, the registrant has caused this notification of registration to be duly signed on its behalf in the City of Overland Park and the State of Kansas on the 1st day of August, 2007.

Tortoise Power and Energy Income Company

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By: /s/ Terry C. Matlack

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Terry C. Matlack, Director

Attest: /s/ David J. Schulte

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David J. Schulte,  
Chief Executive Officer